

EXHIBIT B

From: Friedman, Peter [<mailto:pfriedman@omm.com>]

Sent: Tuesday, May 01, 2018 10:28 AM

To: #PR T3 Professionals External <PRT3ProfessionalsExternal@omm.com>

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Subject: Professional Fee Tax Issues

All:

We send this communication at Hacienda's request. We have been advised that pursuant to Puerto Rico law, Hacienda intends to begin withholding certain amounts from authorized payments to Title III professionals. Please consult with a tax professional knowledgeable in Puerto Rico law if you have questions; such professionals may contact Vivian Lopez Colon and Sandra Torres Cruz at Hacienda if they have questions.

Hacienda has advised us that withholding will be done in accordance with the following procedures:

- 1) For Puerto Rico residents or foreign entities doing business in Puerto Rico, subject to certain exceptions or waivers, payments will be subject to a 7% income tax withholding pursuant to Section 1062.03 of the PR Code.
- 2) For foreign entities not doing business in Puerto Rico, any payments considered Puerto Rico source income will be subject to a 29% income tax withholding pursuant to Section 1062.11 of the PR Code.

If your firm expects to do business in both Puerto Rico and outside of the territory, your bill should segregate the work done in Puerto Rico.

If you have not already done so, please also contact a tax professional regarding any income tax filings that may be required for calendar year 2017 as a consequence of income your firm has earned in Puerto Rico.

Regards,

Peter

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